

## **DECLARATION OF ROBERT YURGLICH**

I, ROBERT YURGLICH, do hereby declare under penalty of perjury, in accordance with 28 U.S.C. § 1746, that the following is true and correct, that I am over 18 years of age, have personal knowledge of the facts stated below, and am competent to testify to the matters stated herein:

1. I am a resident of Denver, Colorado. My background and employment is in accounting. I have been a Certified Public Accountant since approximately 1974.
2. I am a Managing Partner at Spicer Jeffries LLP (“Spicer Jeffries”), where I have worked as an accountant since approximately 1992.
3. In approximately June 2021, Andrew M. Middlebrooks requested information about Spicer Jeffries through the Spicer Jeffries website. I contacted Mr. Middlebrooks on June 28, 2021 and we spoke by telephone on July 1, 2021. Mr. Middlebrooks identified himself as the CEO and CIO of EIA All Weather Alpha Fund Partners, LLC, the general partner of EIA All Weather Alpha Fund I, LP (“Alpha Fund I”) and EIA All Weather Alpha Partners Offshore Fund I, LTD (“Alpha Fund Offshore”) (collectively, the “Partnerships”).
4. After our conversation on July 1, 2021, I sent Mr. Middlebrooks an email attaching an engagement proposal which included additional information about the services Spicer Jeffries’ provides, as well as a fee estimate for potential audit and tax work for the Partnerships. **Exhibit 1.**
5. On August 26, 2021, Mr. Middlebrooks requested an engagement letter for the Partnerships for fiscal year ending December 31, 2021, as well as “some templates of the reports and statements” used by Spicer Jeffries. **Exhibit 2 at SEC-SJLLP-E-0000001-2.** I asked Mr.

Middlebrooks to clarify what “reports and statements” he was referring to, and he stated “[a]s it relates to the reports/statements, when we spoke you said that if we decided to go with you guys you’d be able to share the financial statement templates you guys use and a sample of a completed audit.” **Exhibit 3 at SEC-SJLLP-E-0000118-120.**

6. Based on Mr. Middlebrooks’ requests, on August 26, 2021, I emailed Mr. Middlebrooks an engagement letter for audit and tax work for the Partnerships for fiscal year ending December 31, 2021 (**Exhibit 2 at SEC-SJLLP-E-0000014-17**) and watermarked draft templates of an incomplete audit report and a financial statement spreadsheet. **Exhibit 3 at SEC-SJLLP-E-0000118, 133-149.**

7. Mr. Middlebrooks executed the signature page of the engagement letter and returned it on August 31, 2021. **Exhibit 4.**

8. On September 1, 2021, Mr. Middlebrooks requested an engagement proposal for audit and tax work for the Partnerships for the fiscal year ending December 31, 2020 and asked why the audit firm, Spicer Jeffries, signed the engagement letter and not an individual on behalf of Spicer Jeffries. **Exhibit 5 at SEC-SJLLP-E-0000254.** I responded that it was customary in the industry for the firm to sign rather than an individual because the firm is being hired and the final audit report is signed by the firm. **Exhibit 5 at SEC-SJLLP-E-0000253.**

9. My last communication with Mr. Middlebrooks was on September 1, 2021.

10. Mr. Middlebrooks never returned an executed signature page of the engagement letter contemplating a fiscal year December 31, 2020 audit.

11. Spicer Jeffries, did not complete an audit of the financial statements for the Partnerships, nor did Spicer Jeffries, or I create or issue any draft or final audit reports related to any such audits.

## Exhibit E

12. In approximately February 2022, a tax preparer for Spicer Jeffries, spoke with a tax client who was contemplating an investment in Alpha Fund I. The tax client mentioned that he had obtained an audit report for Alpha Fund I signed by Spicer Jeffries. A copy of that audit report was provided to Spicer Jeffries by the tax client.

13. I have reviewed the attached document titled EIA All Weather Alpha Fund I, LP, Financial Statements, Year Ended December 31, 2020. **Exhibit 6.**

14. The third page of **Exhibit 6 (SEC-D-04050-E-0000079)** purports to be an “Independent Auditors’ Report” (the “Report”) on the letterhead of “Spicer Jeffries LLP” related to the attached Statement of Financial Condition for EIA All Weather Alpha Fund I, LP, as of December 31, 2020. The Report is signed by “Spicer Jeffries LLP” and contains a footer “Greenwood Village, Colorado, January 27, 2022.”

15. The Report contains errors and inaccuracies atypical of an audit report prepared and signed by Spicer Jeffries: (i) the Spicer Jeffries LLP signature is not centered as it typically would be; (ii) Greenwood Village, Colorado does not appear in a typical audit report signed by Spicer Jeffries; (iii) January 27, 2022 is an unusual date for a fiscal year 2020 audit report; (iv) Note 6 to the Financial Statements contained in **Exhibit 6 (SEC-D-04050-E-0000090)** contains a reference to Alpha Fund I investments as of December 31, 2016, an inappropriate date for an audit as of December 31, 2020; and (v) the margins and formatting throughout **Exhibit 6** are inconsistent and not aligned as they typically would be in any audit report signed by Spicer Jeffries.

16. Based on my knowledge from my role with the firm, Spicer Jeffries did not audit the Statement of Financial Condition for EIA All Weather Fund I, LP, included in **Exhibit 6.**

17. Based on my knowledge from my role with the firm, Spicer Jeffries did not create

## Exhibit E

or sign the Independent Auditors' Report included in **Exhibit 6**.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 04, 2022.



A handwritten signature in black ink, appearing to read "Robert Yurglich". The signature is fluid and cursive, with a horizontal line drawn underneath it. Below the line, the name "Robert Yurglich" is printed in a smaller, more formal font.